

STATE OF MISSOURI  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended June 30, 2009  
(In Thousands of Dollars)

	Professional Registration			Judicial Protection and Assistance			Agriculture and State Fair			Social Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>												
Taxes:												
Cigarette	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ 34,315	\$ 35,371	\$ 1,056
Liquor	----	----	----	----	----	----	1,624	1,327	(297)	----	----	----
Reimbursement/Miscellaneous	137	141	4	----	----	----	----	----	----	29,138	30,034	896
Total Taxes	137	141	4	----	----	----	1,624	1,327	(297)	63,453	65,405	1,952
Licenses, Fees, and Permits	18,338	18,826	488	32,578	33,806	1,228	4,818	3,938	(880)	19,556	20,157	601
Leases and Rentals	----	----	----	----	----	----	----	----	----	217	224	7
Sales	----	----	----	----	----	----	18	15	(3)	896	924	28
Services	----	----	----	104	108	4	----	----	----	6	7	1
Contributions and Intergovernmental	2	2	----	2,001	2,077	76	11	9	(2)	30,767	31,713	946
Interest	----	----	----	197	204	7	76	62	(14)	1,652	1,703	51
Penalties and Unclaimed Property	358	368	10	8,869	9,204	335	----	----	----	39	40	1
Cost Reimbursement/Miscellaneous	181	186	5	1,634	1,695	61	491	401	(90)	170,673	175,923	5,250
Total Revenues	19,016	19,523	507	45,383	47,094	1,711	7,038	5,752	(1,286)	287,259	296,096	8,837
<b>Expenditures:</b>												
Current:												
General Government	18	7	11	29,245	24,323	4,922	113	97	16	6,581	4,743	1,838
Education	117	108	9	----	----	----	----	----	----	11,860	8,881	2,979
Natural and Economic Resources	10,262	8,209	2,053	2,640	2,471	169	54,369	39,208	15,161	30,830	27,265	3,565
Transportation and Law Enforcement	----	----	----	31,108	25,388	5,720	5	2	3	6,909	5,929	980
Human Services	----	----	----	1	----	1	----	----	----	230,034	208,960	21,074
Debt Service	----	----	----	----	----	----	----	----	----	6	5	1
Total Expenditures	10,397	8,324	2,073	62,994	52,182	10,812	54,487	39,307	15,180	286,220	255,783	30,437
Excess Revenues (Expenditures)	8,619	11,199	2,580	(17,611)	(5,088)	12,523	(47,449)	(33,555)	13,894	1,039	40,313	39,274
<b>Other Financing Sources (Uses):</b>												
Transfers In	25	25	----	6,961	6,849	(112)	35,642	34,131	(1,511)	8,695	5,070	(3,625)
Transfers Out	(11,500)	(9,124)	2,376	(2,595)	(2,313)	282	(2,644)	(791)	1,853	(146,791)	(68,501)	78,290
Total Other Financing Sources (Uses)	(11,475)	(9,099)	2,376	4,366	4,536	170	32,998	33,340	342	(138,096)	(63,431)	74,665
Net Change in Fund Balances	(2,856)	2,100	4,956	(13,245)	(552)	12,693	(14,451)	(215)	14,236	(137,057)	(23,118)	113,939
Fund Balances – Beginning	44,374	44,374	----	26,028	26,028	----	3,777	3,777	----	101,885	101,885	----
Fund Balances – Ending	\$ 41,518	\$ 46,474	\$ 4,956	\$ 12,783	\$ 25,476	\$ 12,693	\$ (10,674)	\$ 3,562	\$ 14,236	\$ (35,172)	\$ 78,767	\$ 113,939
Reconciling Items:												
Reclassifying Cash Equivalents as Investments		(42,351)			(23,215)			(3,037)			(71,600)	
Investments at Fair Value		42,498			23,297			6,711			79,471	
Receivables		----			2,533			354			5,641	
Due from Other Funds		----			93			39			262	
Inventories		27			16			2			----	
Accounts Payable		(233)			(1,915)			(73)			(2,768)	
Accrued Payroll		(213)			(377)			(89)			(309)	
Due to Other Funds		(60)			(137)			(11)			(48)	
Deferred Revenue		----			(644)			(5)			(3,295)	
Fund Balance per GAAP	\$ 46,142			\$ 25,127			\$ 7,453			\$ 86,121		

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	Unemployment and Workers' Compensation			Reimbursements and Other			Totals		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>									
Taxes:									
Cigarette	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----	\$ 34,315	\$ 35,371	\$ 1,056
Liquor	----	----	----	----	----	----	1,624	1,327	(297)
Reimbursement/Miscellaneous	84,653	78,772	(5,881)	3	3	----	113,931	108,950	(4,981)
Total Taxes	84,653	78,772	(5,881)	3	3	----	149,870	145,648	(4,222)
Licenses, Fees and Permits	----	----	----	111,276	105,268	(6,008)	186,566	181,995	(4,571)
Leases and Rentals	----	----	----	----	----	----	217	224	7
Sales	----	----	----	633	598	(35)	1,547	1,537	(10)
Services	----	----	----	7	7	----	117	122	5
Contributions and Intergovernmental	1,142	1,062	(80)	920	870	(50)	34,843	35,733	890
Interest	1,306	1,216	(90)	1,389	1,314	(75)	4,620	4,499	(121)
Penalties and Unclaimed Property	4,206	3,913	(293)	6,432	6,085	(347)	19,904	19,610	(294)
Cost Reimbursement/Miscellaneous	380	354	(26)	32,185	30,447	(1,738)	205,544	209,006	3,462
Total Revenues	91,687	85,317	(6,370)	152,845	144,592	(8,253)	603,228	598,374	(4,854)
<b>Expenditures:</b>									
Current:									
General Government	18,749	7,666	11,083	11,973	8,680	3,293	66,679	45,516	21,163
Education	----	----	----	400	199	201	12,377	9,188	3,189
Natural and Economic Resources	91,350	79,168	12,182	89,628	74,248	15,380	279,079	230,569	48,510
Transportation and Law Enforcement	----	----	----	23,459	19,810	3,649	61,481	51,129	10,352
Human Services	----	----	----	19,889	14,332	5,557	249,924	223,292	26,632
Debt Service	----	----	----	129	100	29	135	105	30
Total Expenditures	110,099	86,834	23,265	145,478	117,369	28,109	669,675	559,799	109,876
Excess Revenues (Expenditures)	(18,412)	(1,517)	16,895	7,367	27,223	19,856	(66,447)	38,575	105,022
<b>Other Financing Sources (Uses):</b>									
Transfers In	----	----	----	44,279	37,669	(6,610)	95,602	83,744	(11,858)
Transfers Out	(7,781)	(6,877)	904	(68,985)	(63,720)	5,265	(240,296)	(151,326)	88,970
Total Other Financing Sources (Uses)	(7,781)	(6,877)	904	(24,706)	(26,051)	(1,345)	(144,694)	(67,582)	77,112
Net Change in Fund Balances	(26,193)	(8,394)	17,799	(17,339)	1,172	18,511	(211,141)	(29,007)	182,134
Fund Balances – Beginning	56,449	56,449	----	62,485	62,485	----	294,998	294,998	----
Fund Balances – Ending	\$ 30,256	\$ 48,055	\$ 17,799	\$ 45,146	\$ 63,657	\$ 18,511	\$ 83,857	\$ 265,991	\$ 182,134
Reconciling Items:									
Reclassifying Cash Equivalents as Investments		(43,816)			(57,966)			(241,985)	
Investments at Fair Value		43,968			58,189			254,134	
Receivables		11,695			2,215			22,438	
Due from Other Funds		246			704			1,344	
Inventories		----			190			235	
Accounts Payable		(300)			(3,782)			(9,071)	
Accrued Payroll		(459)			(2,089)			(3,536)	
Due to Other Funds		(88)			(163)			(507)	
Deferred Revenue		(1,599)			(331)			(5,874)	
Fund Balance per GAAP	\$ 57,702			\$ 60,624			\$ 283,169		

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